

**REMARKS**


Entry of the foregoing amendment pursuant to PTO Rule 312 is respectfully requested. The issue fee has not been paid.

The amendment to Claim 16 corrects a grammatical error, while the amendments to Claims 3 and 4 are intended for clarification. The limitation "each stage having a pulse tube and a regenerator tube", in particular, has been moved from Claim 3 into Claim 4 (from which Claim 3 depends). (Also, the spelling of the word "stage" has been corrected.) Accordingly, these changes do not enlarge the scope of the claims, raise a new issue or require a new search. Applicants respectfully request, therefore, that they be approved and entered.

If there are any questions regarding this amendment or the application in general, a telephone call to the undersigned would be appreciated since this should expedite the prosecution of the application for all concerned.

If necessary to effect a timely response, this paper should be considered as a petition for an Extension of Time sufficient to effect a timely response, and please charge any deficiency in fees or credit any overpayments to Deposit Account No. 05-1323 (Docket #038871.52853US).

Respectfully submitted,

  
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